



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PRAIRIE DU CHIEN MUNICIPAL WATER UTILITY

Principal Office: 207 WEST BLACKHAWK AVENUE
PRAIRIE DU CHIEN, WI 53821

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PRAIRIE DU CHIEN MUNICIPAL WATER UTILITY**Utility Address:** 207 WEST BLACKHAWK AVENUE

PRAIRIE DU CHIEN, WI 53821

When was utility organized? 1/1/1902**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR GARY KOCH**Title:** CITY ADMINISTRATOR**Office Address:**

207 WEST BLACKHAWK AVENUE

PRAIRIE DU CHIEN, WI 53821

Telephone: (608) 326 - 6406**Fax Number:** (608) 326 - 8182**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR CHAD C FREYMILLER**Title:** STAFF ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY, INC.

229 HIGH STREET

MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** chadf@johnsonblock.com

President, chairman, or head of utility commission/board or committee:

Name: MR J. KLUESNER**Title:** CHAIRPERSON**Office Address:**

207 W BLACKHAWK AVE

PRAIRIE DU CHIEN, WI 53821

Telephone: (608) 326 - 6406**Fax Number:** (608) 326 - 8182**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR TERRENCE T DRONE, CPA**Title:** IN CHARGE ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** tdrone@johnsonblock.com**Date of most recent audit report:** 3/14/2001**Period covered by most recent audit:** 1/1/00 - 12/31/00

Names and titles of utility management including manager or superintendent:

Name: MR LARRY GATES**Title:** WATER SUPERINTENDENT**Office Address:**
207 WEST BLACKHAWK AVENUE
PRAIRIE DU CHIEN, WI 53821**Telephone:** (608) 326 - 6406**Fax Number:** (608) 326 - 8182**E-mail Address:**

Name of utility commission/committee: Board of Public Works

Names of members of utility commission/committee:R. GRUNOW
J. KLUESNER, CHAIRPERSON
G. KOCH,
E. MUELLER
T. PETERSON
F. PINTZ
T. SHECKLER
B. STEINER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	505,544	515,646	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	279,247	254,386	2
Depreciation Expense (403)	84,323	81,162	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	91,013	82,785	5
Total Operating Expenses	454,583	418,333	
Net Operating Income	50,961	97,313	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	50,961	97,313	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	259	403	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	39,563	40,852	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	39,822	41,255	
Total Income	90,783	138,568	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	90,783	138,568	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	87,126	92,548	14
Amortization of Debt Discount and Expense (428)	5,556	4,858	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	92,682	97,406	
Net Income	(1,899)	41,162	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	405,289	364,127	20
Balance Transferred from Income (433)	(1,899)	41,162	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	403,390	405,289	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	39,563	5
Total (Acct. 419):	39,563	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	259				259	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	259	0	0	0	259	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	505,544	0	0	0	505,544	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	505,544	0	0	0	505,544	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	138,054		138,054	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	138,054	0	138,054	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,559,933	4,304,216	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,309,897	1,225,803	2
Net Utility Plant	3,250,036	3,078,413	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	1,930	6
Special Funds (125)	520,050	443,256	7
Total Other Property and Investments	520,050	445,186	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	15,067	2,284	8
Temporary Cash Investments (132)	231,888	311,075	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	87,195	92,236	11
Other Accounts Receivable (143)	0	2,565	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	53,537	38,623	14
Materials and Supplies (150)	15,567	15,873	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	403,254	462,656	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	70,516	46,874	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	70,516	46,874	
Total Assets and Other Debits	4,243,856	4,033,129	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	881,055	634,762	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	403,390	405,289	23
Total Proprietary Capital	1,284,445	1,040,051	
LONG-TERM DEBT			
Bonds (221)	1,390,000	1,405,000	24
Advances from Municipality (223)	135,174	154,575	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,525,174	1,559,575	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,562	8,402	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	6,679	1,250	31
Interest Accrued (237)	26,278	30,350	32
Other Current and Accrued Liabilities (238)	10,327	12,404	33
Total Current and Accrued Liabilities	48,846	52,406	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,385,391	1,381,097	41
Total Liabilities and Other Credits	4,243,856	4,033,129	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	4,559,933	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,559,933	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,309,897	0	0	0	10
Total Accumulated Provision	1,309,897	0	0	0	
Net Utility Plant	3,250,036	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,225,803				1,225,803	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	84,323				84,323	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,443				3,443	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	87,766	0	0	0	87,766	13
Debits during year						14
Book cost of plant retired	3,672				3,672	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	3,672	0	0	0	3,672	19
Balance End of Year	1,309,897	0	0	0	1,309,897	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	15,567	15,873	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	15,567	15,873	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1999 MORTGAGE REVENUE BOND EXPENSE	1,000	428	12,604	1
2001 REFUNDING BONDS	886	428	28,312	2
BOND DISCOUNT	2,733	428	29,600	3
ESCROW FEES	937	428	0	4
Total			70,516	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	634,762	1
Changes during year (explain):		
MAINS	217,331	2
HYDRANTS	19,108	3
SERVICES	9,854	4
Balance end of year	881,055	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1999 MORTGAGE REVENUE BONDS	09/01/1999	09/01/2014	5.20%	330,000	1
2001 REFUNDING BONDS	07/24/2001	09/01/2012	4.55%	1,060,000	2
Total Bonds (Account 221):				1,390,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advance from Municipality	00/00/0000	00/00/0000	0.00%	135,174	1
Total for Account 223				135,174	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,250	1
Accruals:		
Charged water department expense	91,013	2
Charged electric department expense		3
Charged sewer department expense	1,636	4
Other (explain):		
NONE		5
Total Accruals and other credits	92,649	
Taxes paid during year:		
County, state and local taxes	77,500	6
Social Security taxes	9,104	7
PSC Remainder Assessment	616	8
Other (explain):		
NONE		9
Total payments and other debits	87,220	
Balance end of year	6,679	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1991 MORTGAGE REVENUE BONDS	24,250	48,500	72,750	0	1
1999 MORTGAGE REVENUE BONDS	6,100	18,420	18,448	6,072	2
2001 REFUNDING BONDS		20,206		20,206	3
Subtotal	30,350	87,126	91,198	26,278	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	30,350	87,126	91,198	26,278	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,381,097	0	0	0	0	1,381,097	1
Add credits during year:							
For Services	4,294					4,294	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,385,391	0	0	0	0	1,385,391	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND REDEMPTION FUND	54,295	3
WATER DEPRECIATION FUND	11,778	4
WATER REDEMPTION RESERVE FUND	166,309	5
WATER REDEMPTION INVESTMENT	32,668	6
WATER DEPRECIATION INVESTMENT	255,000	7
Total (Acct. 125):	520,050	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	87,195	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	87,195	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM GENERAL - TAX ROLL	10,089	16
DUE FROM GENERAL - ADDITIONAL HYDRANT RENT	2,465	17
DUE FROM SEWER - SHARED METER EXPENSES	40,983	18
Total (Acct. 145):	53,537	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):	
NONE	20
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	21
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	22
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	23
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	4,432,074	0	0	0	4,432,074	1
Materials and Supplies	15,720	0	0	0	15,720	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,267,850	0	0	0	1,267,850	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,383,244	0	0	0	1,383,244	6
Other (specify):					0	7
Average Net Rate Base	1,796,700	0	0	0	1,796,700	
Net Operating Income	50,961	0	0	0	50,961	8
Net Operating Income as a percent of						
Average Net Rate Base	2.84%	N/A	N/A	N/A	2.84%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	757,908	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	404,339	3
Other (Specify):		4
Total Average Proprietary Capital	1,162,247	
Net Income		
Net Income	(1,899)	5
Percent Return on Proprietary Capital	-0.16%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

The General Fund is not charging the Water Utility any interest on the advance.

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

March 22, 2002

City Council
City of Prairie du Chien
Prairie du Chien, Wisconsin 53821

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Prairie du Chien as of December 31, 2001, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the City of Prairie du Chien and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

reply email 1/16/03:

Hi, Terry

Thank you for your quick response to our review letter. Just two comments.

1) In the future, reimbursement for expenses (I assume the FEMA flood damage was such) should be credited to the account originally expensed.

2) We assume, in future reports, pension and benefits will be correctly reported in Account 926.

Thanks.

Regards, Elaine

email response received 1/15/03:

Hello Elaine,

I'm responding to the inquiries you had as a result of your analytical review of the Prairie du Chien Municipal Water Utility's 2001 report.

In reponse to your first question, the \$6,267 in Account 474 described as "Miscellaneous" should have been broken out as follows:

FEMA Flood Damage Receipts-\$5,520

Miscellaneous Items-\$747

In response to your second question, pension and benefits were incorrectly shown in the labor accounts on W-5 rather than being broke out to Acct. 926 Employee Pensions and Benefits.

Following are the amounts that should have been shown in the corresponding accounts on W-5:

Acct . 620 Operation Labor was reported as \$86,374. The amount that should have been reported was \$65,919.

Account 640 Operation Labor was reported as \$51,754. The amount that should have been reported was \$37,929.

Account 901 Meter Reading Labor was reported as \$10,115. The amount that should have been reported was \$6,706.

Account 926 Employee Pensions and Benefits was reported as \$0. The amount that should have been reported was \$37,689.

If you have any additional questions, please feel free to email me.

Thanks,

Terry Drone, CPA

Johnson Block & Co., Inc.

January 6, 2003

FINANCIAL SECTION FOOTNOTES

Mr. Gary Koch, City Administrator
Prairie du Chien Municipal Water Utility
207 West Blackhawk Avenue
Prairie du Chien, WI 53821-1424

2001 Analytical Review DWCCA-4820-ELE

Dear Mr. Koch:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On page W-4, \$6,267 is reported in Account 474 described as "miscellaneous". Please provide more detail for this amount and note for future reference that amounts greater than \$5,000, even if grouped, should be explained by a short list, etc.
2. The current Uniform System of Accounts (USOA) for Municipal Water, Electric and Sewer Utilities requires that expenditures for social security taxes, and pensions and benefits, be charged to Accounts 408 and 926, respectively, and remain there with the exception of amounts appropriately charged to construction or to non-utility operations. There is a 0 balance reported on Page W-5, Account 926. Please furnish an explanation.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\4820
Prairie du Chien.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	492,330	1
Total Sales of Water	492,330	
Other Operating Revenues		
Forfeited Discounts (470)	2,357	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,857	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	13,214	
Total Operating Revenues	505,544	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	142,109	9
Water Treatment Expenses (630-635)	192	10
Transmission and Distribution Expenses (640-655)	75,267	11
Customer Accounts Expenses (901-904)	25,397	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	36,282	14
Total Operation and Maintenance Expenses	279,247	
Other Operating Expenses		
Depreciation Expense (403)	84,323	15
Amortization Expense (404-407)		16
Taxes (408)	91,013	17
Total Other Operating Expenses	175,336	
Total Operating Expenses	454,583	
NET OPERATING INCOME	50,961	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,062	109,925	151,751	4
Commercial	284	102,467	93,956	5
Industrial	19	111,072	66,877	6
Total Metered Sales to General Customers (461)	2,365	323,464	312,584	
Private Fire Protection Service (462)	31		12,248	7
Public Fire Protection Service (463)	1		119,147	8
Other Sales to Public Authorities (464)	28	28,231	15,172	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	44,318	33,179	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,426	396,013	492,330	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Bridgeport Sanitary District	#2124-BP	44,318	33,179	1
Total		44,318	33,179	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	119,147	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	119,147	
Forfeited Discounts (470):		
Customer late payment charges	2,357	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,357	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,590	10
Other (specify):		
MISCELLANEOUS	6,267	11
Total Other Water Revenues (474)	10,857	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	86,374	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	52,386	7
Operation Supplies and Expenses (623)	3,144	8
Maintenance of Pumping Plant (625)	205	9
Total Pumping Expenses	142,109	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	192	13
Total Water Treatment Expenses	192	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	51,754	14
Operation Supplies and Expenses (641)	5,065	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,174	16
Maintenance of Mains (651)	4,761	17
Maintenance of Services (652)	2,738	18
Maintenance of Meters (653)	9,255	19
Maintenance of Hydrants (654)	520	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	75,267	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	10,115	22
Accounting and Collecting Labor (902)	13,750	23
Supplies and Expenses (903)	1,532	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	25,397	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	13,750	27
Office Supplies and Expenses (921)	5,851	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,482	30
Property Insurance (924)	8,830	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)		33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,389	35
Transportation Expenses (933)	3,631	36
Maintenance of General Plant (935)	349	37
Total Administrative and General Expenses	36,282	
Total Operation and Maintenance Expenses	279,247	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		82,929	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,636	2
Net property tax equivalent		81,293	
Social Security		9,104	3
PSC Remainder Assessment		616	4
Other (specify): NONE			5
Total tax expense		91,013	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Crawford				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.243760				3
County tax rate	mills		7.131390				4
Local tax rate	mills		9.568640				5
School tax rate	mills		12.946350				6
Voc. school tax rate	mills		2.173250				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.063390				10
Less: state credit	mills		1.711620				11
Net tax rate	mills		30.351770				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.568640				14
Combined School Tax Rate	mills		15.119600				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.688240				17
Total Tax Rate	mills		32.063390				18
Ratio of Local and School Tax to Total	dec.		0.769982				19
Total tax net of state credit	mills		30.351770				20
Net Local and School Tax Rate	mills		23.370323				21
Utility Plant, Jan. 1	\$	4,304,216	4,304,216				22
Materials & Supplies	\$	15,873	15,873				23
Subtotal	\$	4,320,089	4,320,089				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,320,089	4,320,089				26
Assessment Ratio	dec.		0.821385				27
Assessed Value	\$	3,548,456	3,548,456				28
Net Local & School Rate	mills		23.370323				29
Tax Equiv. Computed for Current Year	\$	82,929	82,929				30
Tax Equivalent per 1994 PSC Report	\$	72,913					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	82,929					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	10,434		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	397,873		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	903		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	409,210	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	191,688		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	212,955		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	404,643	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	290		24
Structures and Improvements (341)	4,396		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			10,434	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			397,873	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			903	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	409,210	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			191,688	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			212,955	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	404,643	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			290	24
Structures and Improvements (341)			4,396	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	384,931		26
Transmission and Distribution Mains (343)	2,202,232	219,557	27
Fire Mains (344)	0		28
Services (345)	367,547	13,314	29
Meters (346)	170,458	7,010	30
Hydrants (348)	175,776	19,108	31
Other Transmission and Distribution Plant (349)	3,802		32
Total Transmission and Distribution Plant	3,309,432	258,989	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	66,906		34
Office Furniture and Equipment (391)	7,152		35
Computer Equipment (391.1)	8,585		36
Transportation Equipment (392)	33,055		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	17,791		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	29,875	400	41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	17,567		44
Other Tangible Property (399)	0		45
Total General Plant	180,931	400	
Total utility plant in service directly assignable	4,304,216	259,389	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,304,216	259,389	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			384,931	26
Transmission and Distribution Mains (343)			2,421,789	27
Fire Mains (344)			0	28
Services (345)			380,861	29
Meters (346)	3,672		173,796	30
Hydrants (348)			194,884	31
Other Transmission and Distribution Plant (349)			3,802	32
Total Transmission and Distribution Plant	3,672	0	3,564,749	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			66,906	34
Office Furniture and Equipment (391)			7,152	35
Computer Equipment (391.1)			8,585	36
Transportation Equipment (392)			33,055	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			17,791	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			30,275	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			17,567	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	181,331	
Total utility plant in service directly assignable	3,672	0	4,559,933	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	3,672	0	4,559,933	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			45,400	45,400	1
February			41,300	41,300	2
March			41,200	41,200	3
April			40,400	40,400	4
May			43,300	43,300	5
June			46,500	46,500	6
July			59,700	59,700	7
August			49,000	49,000	8
September			39,600	39,600	9
October			38,000	38,000	10
November			34,300	34,300	11
December			36,900	36,900	12
Total annual pumpage	0	0	515,600	515,600	
Less: Water sold				396,013	13
Volume pumped but not sold				119,587	14
Volume sold as a percent of volume pumped				77%	15
Volume used for water production, water quality and system maintenance				2,100	16
Volume related to equipment/system malfunction				4,200	17
Non-utility volume NOT included in water sales				1,328	18
Total volume not sold but accounted for				7,628	19
Volume pumped but unaccounted for				111,959	20
Percent of water lost				22%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,300	23
Date of maximum: 7/10/2001					24
Cause of maximum:					25
Watermain break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				800	26
Date of minimum: 11/16/2001					27
Total KWH used for pumping for the year				705,330	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
EAST BLACKHAWK AVENUE	#1	140	18	2,000,000	Yes	1
EAST BLACKHAWK AVENUE	#2	110	12	1,800,000	Yes	2
EAST WELLS STREET	#3	136	18	2,200,000	Yes	3
EAST PINE STREET	#4	130	18	2,160,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	#1	#2	#3	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1948	1948	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,400	1,280	1,400	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	10
Year Installed	1948	1948	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	125	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4			14
Location	#4			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1992			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,500			21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC			23
Year Installed	1992			24
Type	ELECTRIC			25
Horsepower	150			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4
			5
Year constructed	1948	1992	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	210	210	10
			11
Total capacity in gallons (actual)	1,000,000	500,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	19,853	0	0	0	19,853	1
M	D	6.000	170,295	142	0	0	170,437	2
M	D	8.000	45,331	0	0	0	45,331	3
M	D	10.000	13,494	0	0	0	13,494	4
M	D	12.000	31,369	6,310	0	0	37,679	5
Total Within Municipality			280,342	6,452	0	0	286,794	
Total Utility			280,342	6,452	0	0	286,794	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,057	0	0	0	2,057	76	1
M	1.000	150	4	0	0	154	19	2
M	1.250	30	0	0	0	30	16	3
M	1.500	22	1	0	0	23	1	4
M	2.000	43	1	0	0	44		5
M	3.000	5	0	0	0	5		6
M	4.000	17	0	0	0	17		7
M	6.000	16	0	0	0	16		8
Total Utility		2,340	6	0	0	2,346	112	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,193	48	48	0	2,193	107	1
1.000	73	0	0	0	73	4	2
1.250	8	0	0	0	8	0	3
1.500	29	1	0	0	30	1	4
2.000	45	3	2	0	46	2	5
3.000	15	1	1	0	15	0	6
4.000	5	0	0	0	5	0	7
Total:	2,368	53	51	0	2,370	114	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,954	157	4	6	0	72	2,193	1
1.000	7	58	5	2	0	1	73	2
1.250	0	1	0	4	0	3	8	3
1.500	0	24	3	1	0	2	30	4
2.000	2	33	1	5	0	5	46	5
3.000	0	8	3	4	0	0	15	6
4.000	0	0	4	1	0	0	5	7
Total:	1,963	281	20	23	0	83	2,370	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	286	12			298	2
Total Fire Hydrants	286	12	0	0	298	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	298
Number of distribution system valves end of year:	489
Number of distribution valves operated during year:	163

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Increase in A/C 620 relates to Utility employees working around the clock during flood.

Water Utility increased purchases for meter parts in the current year resulting in an increase in A/C 653.

A/C 641 decreased due to fewer operation supplies and expenses incurred in 2001.

Water Mains (Page W-15)

Main additions were financed through contributions from the TIF District.

Water Services (Page W-16)

Per application of Cz-1 (3) 1" services were added. Customers are charged \$725 for 3/4" or 1" services and actual cost for larger sized services. Customers paid \$1,360 for (1) 1 1/2" service and \$1,484 for (1) 2" service. The remaining 1" service added was financed by the TIF District.

Meters (Page W-17)

The 2 inch meters reported as residential are installed at the Storm-Lake Condominiums complex.

Hydrants and Distribution System Valves (Page W-18)

The Utility will attempt to operate the required number of valves in future periods.
